

## INSTRUCTIONS

### **RESIDENTIAL PETITION FOR REVIEW OF VALUATION**

Separate these instructions and read before completing the petition.

Remember to retain the last page "Taxpayer Copy" as your receipt.

**Use the Petition for Review to appeal the full cash (market) value or legal classification shown on the Notice of Valuation.**

- Information necessary to complete this petition is contained on the Notice of Valuation. Additional information regarding your property value and/or classification may be obtained from the County Assessor in which the property is located.
- You may file an appeal on your own or name an agent to represent you in the administrative appeals process. If an agent is designated, an Agency Authorization form (DOR 82130AA) must accompany the Petition for Review.

### **COMPLETING THE FORM**

- Complete items 1 through 8 where applicable and retain the last page "Taxpayer Copy" as your receipt.
- You are required to notify the Assessor if you rent your property to someone other than a family member. Indicate this in Item 2.
- You **MUST** state the method or methods of valuation on which you are basing your appeal and provide substantial information justifying your opinion of value in item 5.

If your appeal is based on:

1. **The market approach**, include the full cash value for at least one (1) comparable property within the same geographic area as the property in question or the sale of the property in question.
  2. **The cost approach**, include all costs (architectural fees, construction finance costs, builder's profit, etc.) to build or rebuild your residence, plus the land value.
- You may request a meeting with the County Assessor by checking the appropriate box in item 8. If you are unable to meet with the Assessor at the time and place set by the Assessor, you may submit written evidence to support the petition before the date of the meeting. All issues raised must be included on the Petition for Review.

### **STEP I - APPEALS TO THE ASSESSOR**

- **FILING DEADLINE:** File petitions with the County Assessor in which the property is located within 60 days of the date postmarked on the Notice of Valuation.
- **IN MARICOPA COUNTY:** Mail or hand deliver **ONLY** the top copy of the completed petition to the County Assessor. Retain remaining copies.
- **IN ALL OTHER COUNTIES:** Mail or hand deliver **ALL** copies of the completed petition to the County Assessor in which the property is located. Retain the last page "Taxpayer Copy" as your receipt.

**CONTINUED ON REVERSE SIDE**

- The Assessor reserves the right to reject any petition not meeting statutory requirements. If the Assessor rejects your petition, you may file an amended petition within 15 days after the rejection notice was mailed:

1. If mailed before June 15, an amended petition may be filed with the County Assessor.
  2. If mailed after June 15, an amended petition may be filed with the State Board of Equalization in Maricopa and Pima counties or the County Board of Equalization in all other counties.
- The Assessor must rule on all appeals no later than August 15. If your request is denied, you may file an appeal with the County Board or State Board of Equalization.

## **STEP II - APPEALS TO EITHER COUNTY OR STATE BOARD OF EQUALIZATION**

- Appeals in Maricopa and Pima Counties **MUST** be filed with the **STATE Board of Equalization (SBOE)**. If you are a tax agent, contact the SBOE at (602) 253-7800 for the SBOE number required in item 4. Appeals in all other counties **MUST** be filed with the **COUNTY Board of Equalization** in which the property is located.
- File the Petition for Review within 25 days after the Assessor's decision is mailed.
- In Maricopa and Pima counties, rules of the SBOE containing filing requirements can be obtained by calling (602) 253-7800 or by accessing the State Board's Web site @ <http://www.sboe.state.az.us>. For appeals filed in Maricopa and Pima counties, include a copy of the Assessor's original Notice of Valuation.
- You may request that your appeal to the SBOE be reviewed "on the record" by checking the appropriate box in item 10 of the petition form. There will be no appearances before the Board and no oral testimony will be permitted. You may submit written evidence for consideration.
- Include a copy of the Agency Authorization form, if applicable and the Assessor's decision with the petition if it is on a separate form.
- Both the State and County Boards of Equalization must rule on all appeals no later than October 15.

## **APPEALS TO TAX COURT**

- If you have filed an appeal through the administrative appeals process, you may appeal to the Tax Court within 60 days of the mailing date of the most recent administrative decision. If you file an appeal with the court, the administrative appeals process ends, pending a determination by the court.
- If you have not started the administrative appeals process, you may appeal directly to the Tax Court on or before December 15 of the valuation year.

FILED FOR  
TAX YEAR \_\_\_\_\_

**RESIDENTIAL PETITION FOR REVIEW OF VALUATION**  
PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

ASSESSOR USE ONLY

• See instructions for complete filing requirements.

• The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted and any additional petitions will be returned.

• **COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. PLEASE TYPE OR PRINT. SHADED AREAS ARE FOR OFFICIAL USE ONLY.**

1. DATE FILED \_\_\_\_\_ COUNTY \_\_\_\_\_ BOOK \_\_\_\_\_ MAP \_\_\_\_\_ PARCEL \_\_\_\_\_

2. ☐ CHECK HERE IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER.

3A. OWNER'S NAME

NAME

ADDRESS

CITY

STATE

ZIP

3B. MAIL DECISION TO:

NAME

ADDRESS

CITY

STATE

ZIP

3C. ☐ CHECK HERE IF OWNERSHIP HAS CHANGED AND ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) \_\_\_\_\_

NAME

TELEPHONE

ADDRESS

CITY

STATE

ZIP

AGENTS ONLY: STATE BOARD OF APPRAISAL # \_\_\_\_\_

STATE BOARD OF EQUALIZATION # \_\_\_\_\_

5. **BASIS FOR THIS PETITION:** MARKET ☐ COST ☐ Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation.

6.	VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
7.	OWNER'S OPINION OF VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

X

SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE

( )

TELEPHONE

☐ **IN MARICOPA AND PIMA COUNTIES ONLY:** Check here if you want this appeal to be heard on the record and submit any additional written or typed information with this appeal. This means that **neither you nor the Assessor** will appear before the State Board of Equalization to offer testimony.

☐ **CHECK TO REQUEST A MEETING WITH ASSESSOR'S OFFICE.**

ASSESSOR'S DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
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BASIS FOR DECISION: \_\_\_\_\_

DATE RECEIVED		DATE DECISION MAILED		REVIEWED BY		ASSESSOR OR CHIEF DEPUTY	
COUNTY BOARD OF EQUALIZATION DECISION		FULL CASH VALUE \$		LIMITED PROPERTY VALUE \$		LEGAL CLASS	ASMT RATIO

BASIS FOR DECISION: \_\_\_\_\_

DATE RECEIVED DATE DECISION MAILED CHAIRMAN OR CLERK OF THE BOARD

**ASSESSOR COPY**